CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005

EXPLANATORY NOTES

COMMENTARY ON PARTS

Part 1: Charities

Chapter 2 – Scottish Charity Register

Changes

- Many changes that a charity may wish to make to its constitution may only be made with the consent of OSCR. This is because these changes could affect a charity's status on the Scottish Charity Register. Section 16 lists those changes requiring OSCR's consent as those amending the charitable purposes in its constitution, amalgamating with another body, winding up or dissolving. If the change is to amend its purposes, the charity must give OSCR 42 days notice of the proposed change and may not carry out the change without OSCR's consent. For the other changes, unless OSCR is willing to consent to the changes it must, within 28 days of being informed of the charity's proposals, either refuse consent to the change or direct the charity not to make the change for a set period (up to 6 months) whilst it makes a determination. If neither of these actions is taken, OSCR is considered to have consented to the proposal.
- 27. Several other types of change which a charity may wish to make to its organisation may be made without OSCR's consent (section 17), but the charity must inform OSCR within 3 months of the action being taken. These changes include: a change to the charity's principal office or name of charity trustee specified on the register, other changes to details on the register, changes to its constitution (apart from its purposes), any amalgamations, winding up or dissolving actions taken by the charity (following OSCR's agreement). Similarly OSCR must be informed of changes within 1 month following orders by the court to wind up or put the charity into administration or appoint a receiver.